

Panaji, 22nd October, 2024 (Asvina 30, 1946)

SERIES I No. 29

OFFICIAL GAZETTE

GOVERNMENT OF GOA

PUBLISHED BY AUTHORITY

EXTRAORDINARY

No. 3

GOVERNMENT OF GOA

Department of Finance

Office of the Commissioner of Commercial Taxes

Order

No. CCT/26-2/2024-25/3280

- Read: 1. Order No. CCT/26-2/2017-18/4269 dated 11th December, 2017, published in Official Gazette, Series I No. 37 dated 14th December, 2017.
2. Order No. CCT/26-2/2020-21/300 dated 11th May, 2021, published in Official Gazette, Series I No. 7 dated 13th May, 2021.
3. Order No. CCT/26-2/2024-25/2334 dated 04th September, 2024 published in Extraordinary, Official Gazette No. 2, Series I No. 22 dated 04th September, 2024.

[Issued u/s. Section 4(2) of the Goa Goods and Services Tax Act, 2017 (Goa Act No. 4 of 2017)]

In exercise of the powers conferred by sub-section (2) of Section 4 of the Goa Goods and Services Tax Act, 2017 (Goa Act 4 of 2017) (hereinafter referred to as the "said Act") and in supersession of above referred orders, save as regards things done or omitted to be done before such supersession, the Commissioner of State Tax do hereby specify that for implementing the provisions of the said Act and the rules made thereunder, the State shall be divided into the following (Eight) wards comprising of areas of Taluka/s stated against each of the ward.

In addition to said Eight wards, a separate Large Taxpayer Unit (LTU) is hereby specified for exercising jurisdiction on registered taxable person having their principal place of business across the State of Goa and coming under the jurisdiction of any of the eight wards, which are shifted under the exclusive jurisdiction of LTU upon such taxable persons fulfilling the laid down criteria as given hereinunder.

Sr. No.	Name of the Ward	Jurisdiction	District
1	Panaji Ward	Taluka of Tiswadi	North Goa
2	Mapusa Ward	Taluka of Bardez	
3	Pernem Ward	Taluka of Pernem	
4	Bicholim Ward	Talukas of Bicholim and Sattari	
5	Margao Ward	Talukas of Salcete and Canacona	South Goa
6	Ponda Ward	Taluka of Ponda	
7	Vasco-da-Gama Ward	Taluka of Mormugao	
8	Curchorem Ward	Talukas of Quepem, Sanguem and Dharbandora	
9	Large Taxpayer Unit (LTU)	A registered taxable person under the jurisdiction of any of above wards shall be shifted under the exclusive jurisdiction of LTU upon such taxable person fulfilling anyone of the following criteria's. a) A registered taxable person discharging cumulative SGST liability through electronic cash ledger of more than Rs. 1.5 Crores during a financial year; or b) A registered taxable person is in the business of supplying services of Specified Actionable Claims as referred in clause (102A) of Section 2 of the Goa GST Act, 2017.	All Districts in the State of Goa
10	Headquarters/Head Office including central registration cell, Enforcement and Economic Intelligence Unit (EIU) and Large Taxpayer Unit (LTU)	All over the State of Goa	All Districts in the State of Goa

The following method shall be followed for shifting of existing registered taxable persons from any of the eight wards to the Large Taxpayer Unit (LTU).

Methodology for shifting registered taxable persons to LTU	
a.	Upon obtaining new GST registration, the registered taxable person shall be assigned to any of the above 8 ward offices in State of Goa and no new GST registration shall be directly assigned to LTU;
b.	Upon close of every financial year on 31st March, within next 90 days all such registered taxable persons fulfilling anyone of the above criterion shall be shifted from the existing ward office to LTU. For any technical reasons if the shifting of such taxpayer to LTU is delayed, the existing ward office shall continue to exercise jurisdiction over such registered tax able person till the actual shifting of the taxpayer in back-office portal is effected.
c.	A registered taxable person once shifted under jurisdiction of LTU shall continue under jurisdiction of LTU irrespective of whether such taxpayer continues to fulfill above given criteria for subsequent financial years, till the Proper Officer from LTU passes an Order removing such registered taxable person out of LTU and placing under the jurisdiction of local ward office.

The Deputy Commissioners of State Tax, State Tax Officers, Assistant State Tax Officers and State Tax Inspectors posted/deputed at the respective Ward Offices/Headquarters shall exercise jurisdiction as mentioned above, unless otherwise directed by the Commissioner.

S. S. Gill, IAS, Commissioner of State Tax, Goa.

Panaji, 22nd October, 2024.

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Published and Printed by the Director, Printing & Stationery,
Government Printing Press,
Mahatma Gandhi Road, Panaji-Goa 403 001.

PRICE—Rs. 3.00

PRINTED AT THE GOVERNMENT PRINTING PRESS, PANAJI-GOA-241/100-10/2024.